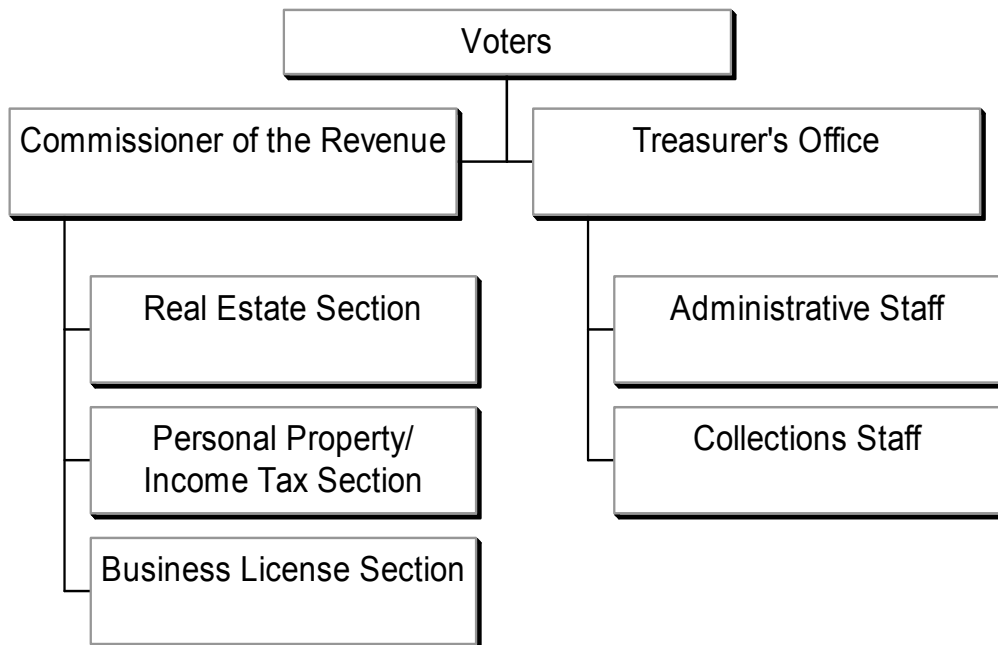


# Commissioner of Revenue & Treasurer



## Commissioner of the Revenue

The Commissioner of the Revenue is responsible for accurately identifying and assessing all sources of revenue to which the County is entitled by law, which is the basis for the Treasurer's tax bill mailings.

- ***Real Estate Section*** - performs technical and legal research; deed transfers; assigns map numbers based on recorded plats; prepares the annual real estate tax book; administers the Tax Relief for the Elderly and Disabled program; assesses roll back tax, in accordance with the Land Use Ordinance; prepares the public service corporation tax book, and all subsequent correction of assessments to both real estate and public service. Responsible for the assessment of Bank Franchise Tax.
- ***Personal Property/Income Tax Section*** - compiles information; performs tax assessments; conducts technical and legal research and prepares the annual personal property tax book. Prepares all subsequent correction of assessments (supplemental books and abatements). Maintains vehicle records reported electronically by DMV; prepares the Personal Property/Vehicle Decal Applications to be. Reviews and processes refunds, tax due and estimated tax returns; corresponds with taxpayers; transmits payments within specified time frames; and prepares required reports. Cross-trained as back up for the other sections. Ensures fair and equitable administration of the Personal Property Tax Relief Act (PPTRA), including the requirements enacted in the 2002 General Assembly.
- ***Business License Section*** - performs technical and legal research; compiles information; performs audits on the various business taxes; responsible for collection and maintenance of the annual business license renewals; monthly collection of Meals Tax and Transient Occupancy Tax, and the quarterly collection of Short-term Rental Tax. Conducts weekly field visits for discovery and compliance. Auditor tracks legislation that may affect this office or the County.

## Treasurer's Office

The Treasurer's Office is responsible for collecting, depositing, and investing all of the county's local, State, and Federal revenue. The Treasurer's Office also collects and remits revenue to the Commonwealth of Virginia for Estimated State Tax, State Income Tax and other fees.

- ***Administration*** – responsible for auditing, delinquent collection, investment, preparing and making deposits, abatement refunds, signing county checks, balancing daily cash report, researching accounts, record management, preparing reports, and end of month account reconciliation.
- ***Collections*** - receives and posts payments, responds to telephone inquiries, and interacts with citizens and other departments.